

STATE OF HAWAII — DEPARTMENT OF TAXATION
**APPLICATION FOR EXTENSION OF TIME TO FILE THE
EMPLOYER'S ANNUAL RETURN AND RECONCILIATION OF HAWAII
INCOME TAX WITHHELD FROM WAGES (FORM HW-3)**

Please read instructions below before preparing form.

TAXPAYER'S

NAME: _____

BUSINESS
NAME (DBA): _____

ADDRESS: _____

ZIP CODE +4: _____

HAWAII WITHHOLDING I.D. NO. _____

APPLICATION is hereby made for an extension of time to file the employer's return and reconciliation of Hawaii income tax withheld from wages (FORM HW-3).

- a. For calendar year ending December 31, 20____
- b. An extension is requested until (*No more than 2 months. See Instructions below.*) _____ / _____ / _____
MO DAY YR
- c. This extension is necessary for the following reasons (See Instructions below):

- d. **ADDITIONAL TAXES DUE.** (If no payment is due, enter "0".) Attach your check or money order payable to
"HAWAII STATE TAX COLLECTOR" in U.S. dollars drawn on any U.S. Bank **AND** Form VP-1 to Form HW-26.
Write "HW-26", the tax year, and your Hawaii withholding I.D. No. on your check or money order.

\$ _____

DECLARATION

I declare under the penalties set forth in section 231-36, HRS, that the statements contained herein are true and correct, prepared in accordance with the withholding provisions of the Hawaii Income Tax Law and the rules issued thereunder.

SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT WITH POWER OF ATTORNEY _____

DATE _____

INSTRUCTIONS FOR PREPARATION OF THIS FORM

NOTE: This form may be electronically filed (e-filed) with the Department of Taxation. For more information, go to www.ehawaii.gov/efile

- Extensions will only be granted for periods of 2 months or less.
- Extensions will only be granted for a good reason (e.g., hospitalization of taxpayer). A full explanation of the reasons you need an extension must be given.
- This extension of time to file is **NOT** AN EXTENSION OF TIME TO PAY. If additional income taxes withheld are due for the year, write the amount due on line d. Your check or money order for the entire amount, payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars drawn on any U.S. bank and Form VP-1, Tax Payment Voucher, must be attached to this form.
- Submit the completed form to the taxation district with which you are registered ON OR BEFORE THE LAST DAY OF FEBRUARY, FOLLOWING THE CLOSE OF THE CALENDAR YEAR. Where the business terminates or permanently stops paying wages, the completed form must be submitted on or before the due date of your final periodic withholding tax return (FORM HW-14). Applications for extensions filed after the applicable date will **not** be granted.
- IMPORTANT** — Approved applications for extensions are **ONLY** valid if all monthly or quarterly periodic returns (FORM HW-14) for the year have been filed.
- IMPORTANT** — The total period for which extensions will be granted **cannot** exceed two (2) months.

THIS SPACE FOR DATE RECEIVED STAMP

MAILING ADDRESSES

(Please direct all inquiries and correspondence to the district office with which you are registered.)

OAHU DISTRICT OFFICE
P.O. Box 3827
Honolulu, HI 96812-3827
Telephone: 808-587-4242
Toll Free: 1-800-222-3229

HAWAII DISTRICT OFFICE
P.O. Box 937
Hilo, HI 96721-0937
Telephone: 1-800-222-3229

MAUI DISTRICT OFFICE
P.O. Box 923
Wailuku, HI 96793-0923
Telephone: 1-800-222-3229

KAUAI DISTRICT OFFICE
P.O. Box 1686
Lihue, HI 96766-5686
Telephone: 1-800-222-3229